IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE SIXTH DAY OF FEBRUARY
TWO THOUSAND AND SEVEN

PRESENT

**THE HON'BLE SRI JUSTICE BILAL NAZKI**
**and**
**THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO**

**Writ Petition No.16012 of 2006**

**Between**:

**Sree Mullapudi Timma Raju Memorial Library**
**& Cultural Centre.**

**.....**
**PETITIONER**

**AND**

**The Tanuku Municipality,**
**Rep. by its Commissioner, Tanuku,**
**West Godavari District.**

**.....RESPONDENT**

**The Hon'ble Sri Justice Bilal Nazki**
**and**
**The Hon'ble Sri Justice Nooty Ramamohana Rao**

**Writ Petition No.16012 of 2006**

**Order:** ***(Per Hon'ble Sri Justice Bilal Nazki)***

The assessment of property tax for the current year has been challenged by the

petitioner in this Writ Petition.

It is submitted by the learned Counsel for the petitioner that for earlier years also, assessment was challenged by the petitioner by way of appeals, which are pending before the competent authority. The contention of the learned Counsel for the petitioner is that the tax is being charged for a building, in which, there is a library, and in terms of Section 88(1)(c) of the Andhra Pradesh Municipalities Act, 1965 (for short 'the Act'), library is exempt from the property tax.

Section 88(1)(c) of the Act exempts the buildings used as hostels, public buildings and places used for the charitable purpose of sheltering destitute or animals and libraries and play grounds which are open to the public.

In the counter-affidavit, it has been averred by the respondents that the petitioner-library is not open to public.

This is a question of fact.

However, this has been denied by the petitioner in his rejoinder.

Whether the library housed in a building is open to public or not is a question of fact and we are afraid that such disputed question of fact cannot be gone into in these writ proceedings.

In this view of the matter, we dispose of the writ petition permitting the petitioner to file an appeal challenging the assessment of property tax for the current year. No costs.

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**(Bilal Nazki, J)**
**6th February, 2007**

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**(Nooty Ramamohana Rao, J)**

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